



# The Concept School

Where unique minds learn in unique ways

## **The Concept School 2025 Tuition Rate and Travel IRS Medical Expense Deduction**

Internal Revenue Service (IRS) regulations treat therapeutic programs as a medical expense under Section 1.231-1 (e) (1) (v) of the Internal Revenue Code. If you itemize your deductions, both tuition paid and travel costs to and from The Concept School may be allowable deductions, subject to Adjusted Gross Income (AGI) limits (amount exceeding 7.5% of AGI for 2024).

There are two options for calculating travel costs: a) the 2025 standard medical mileage rate of 21 cents per mile, or b) actual documented costs for fuel, oil, and tolls.

The Concept School had 181 instructional days in the calendar year 2025.

Listing your TCS tuition and travel medical expense deduction separately (on its own line, and identifying it as such), makes it clear.

Consult your accountant or investment advisor for more detail to see if you qualify. Please don't hesitate to contact the school should your return be audited.